IN THE HIGH COURT OF KERALA AT ERNAKULAM

PRESENT :

THE HONOURABLE MR. JUSTICE C.N.RAMACHANDRAN NAIR

THURSDAY, THE 12TH JULY 2007 / 21ST ASHADHA 1929

WP(C).No. 21537 of 2007(L)

PETITIONER:

M/S. JACSONS VENEERS AND PANELS (P)
LTD. D., DOOR NO.39/6766, KIZHAVANA ROAD,
PERUMANOOR, KOCHI-15, REPRESENTED BY IT'S
MANAGING DIRECTOR, MR. THOMMAN JACOB.

BY ADV. SMT.K.LATHA

RESPONDENTS:

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1. THE STATE OF KERALA, REPRESENTED BY
CHIEF SECRETARY, SECRETARIAT, THIRUVANANTHAPURAM.

2. DEPUTY COMMISSIONER (APPEALS),
COMMERCIAL TAXES, ERNAKULAM.

3. INSPECTING ASSISTANT COMMISSIONER,
COMMERCIAL TAXES, ERNAKULAM.

BY G.P. SRI.C.K. GOVINDAN

THIS WRIT PETITION (CIVIL) HAVING COME UP FOR ADMISSION ON 12/07/2007, THE COURT ON THE SAME DAY DELIVERED THE FOLLOWING:

C.N.RAMACHANDRAN NAIR,J.

W.P.C. NO.21537 OF 2007

Dated this the 12th day of July, 2007

JUDGMENT

Since petitioner has filed appeal against sales tax assessment for 2004-05, W.P. is disposed of granting stay against Ext.P3 recovery notice till disposal of the appeal, on petitioner remitting Rs. 50,000/- within one month from now. The appellate authority is directed to take up the appeal out of turn and dispose of the same within three months from the date of making payment as above. So far as petitioner's claim for refund is concerned, there will be direction to the concerned authority to consider and grant eligible refund without delay, if assessment orders have become final.

(C.N.RAMACHANDRAN NAIR)
Judge